



WASHINGTON STATE ARCHIVES

COUNTY TREASURER AGENCIES OF WASHINGTON STATE

RECORDS MANAGEMENT GUIDELINES

[http://www.secstate.wa.gov/archives/doc/Records Management Guidelines.doc](http://www.secstate.wa.gov/archives/doc/Records%20Management%20Guidelines.doc)

and

GENERAL RECORDS RETENTION SCHEDULES

*Approved and Issued by the Washington State Local Records Committee
January 2002*

This publication updates your December 1997 edition of the County Treasurer's General Records Retention Schedules. These manuals share record series used by Local Governments (e.g. Accounting, Personnel, Records Management etc). which were revised January 2002. The main purpose of this edition is to update those revised shared general schedule record series. If you have any questions regarding this manual, please contact your Regional Branch Archives at <http://www.secstate.wa.gov/archives/archives.asp> or the Records Management staff in Olympia 360.586.4902



WASHINGTON STATE ARCHIVES

TABLE OF CONTENTS

ACCOUNTING.....	4
ADMINISTRATIVE MATERIALS WITH NO RETENTION VALUE.....	9
ADMINISTRATIVE RECORDS COMMON TO ALL AGENCY WORK UNITS.....	11
CASH MANAGEMENT AND INVESTMENTS	16
DEBT SERVICES RECORDS	18
ELECTRONIC INFORMATION	20
GENERAL RECORDS.....	24
RECORDS OF RECEIPTS AND DISBURSEMENTS.....	26
TAXATION AND ASSESSMENT RECORDS (Current AND Delinquent Taxation AND Assessment).....	28



**SECRETARY
of STATE**
WASHINGTON STATE ARCHIVES

COUNTY TREASURERS GENERAL RECORDS RETENTION SCHEDULE

ACCOUNTING

The following general records retention schedule sets minimum retention requirements and provides local government agencies with blanket authority for the disposition of commonly held records according to the provisions of RCW 40.14.070 and WAC 434-635-050. This section begins with the signatures of the Local Records Committee, which signify the Committee's approval and the foundation of the records disposition authority that the schedule conveys to agencies of local government. Each records series entry is assigned a Disposition Authority Number. These numbers should be cited in the documentation that an agency maintains for the records it actually destroys. An agency may retain individual records series longer than the retention period approved by the Local Records Committee, but such records are subject to public disclosure and legal discovery until they are disposed of. Any records that may be discoverable in an active or pending court case must be retained and made available for discovery until the case is settled, regardless of their approved retention periods.

In some cases, the primary copy of a records series may be held by another agency/office. In those cases, use the retention period for other copies.

General records retention schedule listings for some records series include special designations and disposition instructions, including:

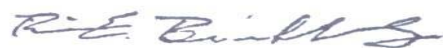
Official Public Records (OPR) are those records identified and required by statute that document legal actions or transactions and/or fiscally or financially obligates the law office. All other records are Office Files and Memoranda (OFM) as defined in RCW 40.14.010.

Potential Archival Value – This designation identifies records that have potential historical research value. These records must be appraised for transfer to the Regional Archives system before being destroyed. Contact your Regional Archivist to make arrangements for appraisal and transfer of records with potential archival value.

Essential Record – This designation identifies records that are essential for the continuity and restoration of agency operations after a disaster, serve as primary documentation of an agency's legal authority and responsibilities, or protects the rights of clients, property owners, students or other individuals.

ACCOUNTING - INCLUSIVE

Approved by the Washington State Local Records Committee – Revised July 2001



For the Attorney General: Brian Buccholz



For the State Auditor: George Geyer



The State Archivist: Phillip Coombs

Schedule Applicable to: ALL LOCAL GOVERNMENT AGENCIES

Schedule Title: ACCOUNTING –BANKING

DISPOSITION AUTHORITY GS50-03B

SERIES NO.	RECORDS SERIES TITLE AND DESCRIPTION OF SERIES	OPR or OFM	OFFICE OR DIVISION LOCATION AND MINIMUM RETENTION PERIOD		DISPOSITION AUTHORITY NUMBER (DAN)	SPECIAL AND/OR DISPOSITION INSTRUCTIONS
			PRIMARY RECORD COPY	SECONDARY RECORD COPY		
1	BANK ACCOUNT RECONCILIATIONS	OFM	3 years	Destroy when obsolete or superseded	GS50-03B-01	
2	BANK DEPOSIT RECORDS Includes passbooks and deposit slips for both checking and savings accounts in all locations.	OPR	6 years	Destroy when obsolete or superseded	GS50-03B-02	
3	DEPOSIT REGISTER - UTILITIES ACCOUNTING	OPR	6 years	Destroy when obsolete or superseded	GS50-03B-02	
4	BANK STATEMENTS	OPR	6 years	Destroy when obsolete or superseded	GS50-03B-03	
5	CANCELLED CHECKS/WARRANTS	OPR	6 years	Destroy when obsolete or superseded	GS50-03B-04	
6	CASH BOOK	OFM	6 years	Destroy when obsolete or superseded	GS50-03B-05	
7	CHECK STUBS OR DUPLICATE COPIES	OFM	3 years	Destroy when obsolete or superseded	GS50-03B-06	
8	DESIGNATION OF BANK OR OTHER DEPOSITORY FOR AGENCY FUNDS	OFM	6 years after withdrawal of designation	Destroy when obsolete or superseded	GS50-03B-07	
9	STATEMENTS OF BOND OR OTHER COLLATERAL SECURITY POSTED BY BANK (Or other depository)	OFM	3 years	Destroy when obsolete or superseded	GS50-03B-09	
10	APPLICATION FOR DUPLICATE INSTRUMENT, AFFIDAVIT, AND BOND 1. Authority to issue duplicated check or warrant in case of loss or destruction. 2. Notarized oath that original was lost or destroyed and request for replacement.	OPR	6 years	Destroy when obsolete or superseded	GS50-03B-10	
11	SIGNATURE RECORDS List of employees and their signatures who are authorized to sign checks/warrants.	OPR	Destroy when superseded plus 6 years	Destroy when obsolete or superseded	GS50-03B-11	

DISPOSITION AUTHORITY GS50-03A

Schedule Title: ACCOUNTING – GENERAL

SERIES NO.	RECORDS SERIES TITLE AND DESCRIPTION OF SERIES	OPR or OFM	OFFICE OR DIVISION LOCATION AND MINIMUM RETENTION PERIOD		DISPOSITION AUTHORITY NUMBER (DAN)	SPECIAL AND/OR DISPOSITION INSTRUCTIONS
			PRIMARY RECORD COPY	SECONDARY RECORD COPY		
1	SUBSIDIARY LEDGERS All ledgers dedicated to individual funds or functions, including but not limited to: accounts payable, accounts receivable, appropriations, bonded debt, equipment operation cost, expenditures, investments, properties, and revenue.	OPR	6 years	Destroy when obsolete or superseded	GS50-03A-01	

Schedule Title: ACCOUNTING – GENERAL

SERIES NO.	RECORDS SERIES TITLE AND DESCRIPTION OF SERIES	OPR or OFM	OFFICE OR DIVISION LOCATION AND MINIMUM RETENTION PERIOD		DISPOSITION AUTHORITY NUMBER (DAN)	SPECIAL AND/OR DISPOSITION INSTRUCTIONS
			PRIMARY RECORD COPY	SECONDARY RECORD COPY		
2	ACCOUNTS PAYABLE AND RECEIVABLE SUPPORTING DOCUMENTS AND REPORTS Specialized reports and background files documenting the status of or adjustments to accounts.	OFM	3 years	Destroy when obsolete or superseded	GS50-03A-02	
3	BILLS OF SALE	OPR	6 years	Destroy when obsolete or superseded	GS50-03A-04	
4	REVENUE BOND AND COUPON REGISTER	OPR	6 years	Destroy when obsolete or superseded	GS50-03A-05	
5	CASH ACCOUNTS SUPPORTING DOCUMENTS AND REPORTS Documentation of status and adjustments to cash accounts.	OFM	3 years	Destroy when obsolete or superseded	GS50-03A-06	
6	CASH RECEIPTS TRANSMITTALS Forms transmitting money to and from the agency.	OPR	6 years	Destroy when obsolete or superseded	GS50-03A-07	
7	CASH RECEIPTS TRANSMITTALS-INTERNAL Forms transmitting money within the agency.	OFM	3 years	Destroy when obsolete or superseded	GS50-03A-08	
8	DAILY CASH REPORT OR SUMMARY	OPR	6 years	Destroy when obsolete or superseded	GS50-03A-09	
9	DISTRIBUTION OF EXPENDITURES	OFM	3 years	Destroy when obsolete or superseded	GS50-03A-10	
10	EXPENDITURE TRANSACTION REPORTS Adjustments to coding of expenditures and correcting errors.	OPR	6 years	Destroy when obsolete or superseded	GS50-03A-11	
11	FIXED ASSETS INVENTORY DOCUMENTATION Includes fixed asset inventory (year-end) as well as documentation of current status, and updates and adjustments to the fixed asset inventory.	OFM	3 years	Destroy when obsolete or superseded	GS50-03A-12	
12	FUND ACCOUNTS SUPPORTING DOCUMENTS AND REPORTS Documentation of status and adjustments to individual funds.	OFM	3 years	Destroy when obsolete or superseded	GS50-03A-13	
13	GENERAL AND SUBSIDIARY JOURNALS All journals for all funds and functions, including but not limited to: cash disbursements and cash receipts.	OPR	6 years	Destroy when obsolete or superseded	GS50-03A-14	

Schedule Title: ACCOUNTING – GENERAL

SERIES NO.	RECORDS SERIES TITLE AND DESCRIPTION OF SERIES	OPR or OFM	OFFICE OR DIVISION LOCATION AND MINIMUM RETENTION PERIOD		DISPOSITION AUTHORITY NUMBER (DAN)	SPECIAL AND/OR DISPOSITION INSTRUCTIONS
			PRIMARY RECORD COPY	SECONDARY RECORD COPY		
14	GENERAL LEDGER ESSENTIAL RECORD - Needs security backup - See remarks.	OPR	6 years Pre-1900 general ledgers have potential archival value - See remarks	Destroy when obsolete or superseded	GS50-03A-15	Contact your Regional Archivist before disposing of this record. Records from this series may be selected to be transferred to and preserved at a Regional Archives branch. Accounting system documentation should be protected from damage or loss by off site storage of backup tapes. In non-automated systems, security copies of the general ledger and other official accounting documents should be stored off site, or a list that identifies the locations of other copies inside and outside the agency should be kept.
15	INTERNAL REVENUE SERVICE (IRS) FORM W-9	OFM	4 years	Destroy when obsolete or superseded	GS50-03A-16	
16	INTERNAL REVENUE SERVICE (IRS) FORM 1099	OFM	4 years	Destroy when obsolete or superseded	GS50-03A-17	
17	INVENTORY OF FIXED ASSETS Year-end report.	OFM	3 years or until completion of State Auditor's examination report	Destroy when obsolete or superseded	GS50-03A-18	
18	INVESTMENT ACCOUNTS SUPPORTING DOCUMENTS AND REPORTS Documentation of status and adjustments to investment accounts.	OFM	3 years	Destroy when obsolete or superseded	GS50-03A-19	
19	PETTY CASH RECORD	OPR	6 years	Destroy when obsolete or superseded	GS50-03A-20	
20	RECEIPTS	OPR	6 years	Destroy when obsolete or superseded	GS50-03A-21	
21	RECORD OF SUPPLIES DRAWN FROM CENTRAL STORES	OFM	3 years	Destroy when obsolete or superseded	GS50-03A-22	
22	REGISTER FOR FUNDS REMITTED TO FISCAL OFFICER	OPR	6 years	Destroy when obsolete or superseded	GS50-03A-23	
23	REMITTANCE ADVICES	OPR	6 years	Destroy when obsolete or superseded	GS50-03A-24	
24	REVENUE BONDS AND COUPONS Includes general obligation bonds.	OPR	6 years after redemption.	Destroy when obsolete or superseded	GS50-03A-25	
25	STATE AUDITOR'S EXAMINATION REPORT	OFM	State Auditor's office - PERMANENT	Destroy when obsolete or superseded	GS50-03A-26	
26	TREASURER/FINANCE OFFICER FINANCIAL REPORTS	OPR	6 years	Destroy when obsolete or superseded	GS50-03A-27	

Schedule Title: ACCOUNTING – GENERAL

SERIES NO.	RECORDS SERIES TITLE AND DESCRIPTION OF SERIES	OPR or OFM	OFFICE OR DIVISION LOCATION AND MINIMUM RETENTION PERIOD		DISPOSITION AUTHORITY NUMBER (DAN)	SPECIAL AND/OR DISPOSITION INSTRUCTIONS
			PRIMARY RECORD COPY	SECONDARY RECORD COPY		
27	TRIAL BALANCES	OFM	3 years	Destroy when obsolete or superseded	GS50-03A-28	
28	VOUCHER REGISTER	OPR	6 years	Destroy when obsolete or superseded	GS50-03A-29	
29	VOUCHERS All invoices for all funds and purposes with attached supporting documentation. Includes Travel Vouchers/Authorizations.	OPR	6 years	Destroy when obsolete or superseded	GS50-03A-30	
30	WARRANT/CHECK REGISTERS	OPR	6 years	Destroy when obsolete or superseded	GS50-03A-31	
31	PAYROLL OR EXPENSE CHECKS LOG/SHEET Log or sheet that is signed by person picking up payroll or expense checks.	OFM	3 years	Destroy when obsolete or superseded	GS50-03A-32	
32	WARRANT REGISTERS	OPR	6 years	Destroy when obsolete or superseded	GS50-03A-31	

COUNTY TREASURERS GENERAL RECORDS RETENTION SCHEDULE

ADMINISTRATIVE MATERIALS WITH NO RETENTION VALUE

The following general records retention schedule sets minimum retention requirements and provides local government agencies with blanket authority for the disposition of commonly held records according to the provisions of RCW 40.14.070 and WAC 434-635-050. This section begins with the signatures of the Local Records Committee, which signify the Committee's approval and the foundation of the records disposition authority that the schedule conveys to agencies of local government. Each records series entry is assigned a Disposition Authority Number. These numbers should be cited in the documentation that an agency maintains for the records it actually destroys. An agency may retain individual records series longer than the retention period approved by the Local Records Committee, but such records are subject to public disclosure and legal discovery until they are disposed of. Any records that may be discoverable in an active or pending court case must be retained and made available for discovery until the case is settled, regardless of their approved retention periods.

In some cases, the primary copy of a records series may be held by another agency/office. In those cases, use the retention period for other copies.

General records retention schedule listings for some records series include special designations and disposition instructions, including:

Official Public Records (OPR) are those records identified and required by statute that document legal actions or transactions and/or fiscally or financially obligates the law office. All other records are Office Files and Memoranda (OFM) as defined in RCW 40.14.010.

Potential Archival Value – This designation identifies records that have potential historical research value. These records must be appraised for transfer to the Regional Archives system before being destroyed. Contact your Regional Archivist to make arrangements for appraisal and transfer of records with potential archival value.

Essential Record – This designation identifies records that are essential for the continuity and restoration of agency operations after a disaster, serve as primary documentation of an agency's legal authority and responsibilities, or protects the rights of clients, property owners, students or other individuals.

ADMINISTRATIVE MATERIALS WITH NO RETENTION VALUE - INCLUSIVE

Approved by the Washington State Local Records Committee – Revised July 2001



For the Attorney General: Brian Buccholz



For the State Auditor: George Geyer



The State Archivist: Phillip Coombs

THE FOLLOWING TYPES OF MATERIALS ARE DESIGNATED AS HAVING NO PUBLIC RECORD RETENTION VALUE AND MAY BE DISPOSED OF AS SOON AS THEY HAVE SERVED THEIR PURPOSE:

Series NO.	TITLE AND DESCRIPTION
1	AGENCY PUBLICATIONS Supplies of agency publications, forms, and printed documents which are superseded, outdated, or otherwise valueless, EXCEPT FOR ACCOUNTABLE FORMS WHICH MUST BE EXAMINED BY THE STATE AUDITOR'S OFFICE BEFORE BEING DESTROYED. Agency publications may be given away to the public or other agencies rather than being destroyed.
2	CATALOGS, TRADE JOURNALS, VIDEOS, AND OTHER PRINTED OR PUBLISHED MATERIALS Received from other offices, commercial firms, or private institutions, which require no action and are not needed for documentary purposes.
3	INFORMATIONAL COPIES Electrostatic, photocopy, magnetic, or other type of copy of correspondence, completed forms, bulletins, etc., prepared for reference and informational distribution.
4	LETTERS OF TRANSMITTAL Letters of transmittal, which do not add any information to the transmitted materials.
5	MISCELLANEOUS MEMORANDA Miscellaneous notices or memoranda which do not relate to the functional responsibility of the agency, e.g., notices of community affairs, employees meetings, holidays, etc.
6	PRELIMINARY DRAFTS Preliminary drafts of letters, memoranda, reports, worksheets, and informal notes, which do not represent significant basic steps in the preparation of record documents.
7	REPRODUCTION MATERIALS Includes materials such as stencils, hectograph masters and offset plates.
8	ROUTING SLIPS Routing slips used to direct the distribution of documents.
9	SHORTHAND NOTES, STENO TYPE TAPES, WORD PROCESSING DISKS, AND MECHANICAL RECORDINGS After they have been transcribed into typewritten or printed form on paper or microfilm.
10	TELEPHONE MESSAGES "While you were away" slips, check slips, or similar forms used to convey non-policy informational messages. Materials containing personal information should be disposed of in a secure manner.
11	USED / CANCELLED EVENT TICKETS AND PASSES

COUNTY TREASURERS GENERAL RECORDS RETENTION SCHEDULE

ADMINISTRATIVE RECORDS COMMON TO ALL AGENCY WORK UNITS

The following general records retention schedule sets minimum retention requirements and provides local government agencies with blanket authority for the disposition of commonly held records according to the provisions of RCW 40.14.070 and WAC 434-635-050. This section begins with the signatures of the Local Records Committee, which signify the Committee's approval and the foundation of the records disposition authority that the schedule conveys to agencies of local government. Each records series entry is assigned a Disposition Authority Number. These numbers should be cited in the documentation that an agency maintains for the records it actually destroys ([see Documenting Records Destruction. page 13](#)). An agency may retain individual records series longer than the retention period approved by the Local Records Committee, but such records are subject to public disclosure and legal discovery until they are disposed of. Any records that may be discoverable in an active or pending court case must be retained and made available for discovery until the case is settled, regardless of their approved retention periods.

In some cases, the primary copy of a records series may be held by another agency/office. In those cases, the retention period for the other agency/office's copy will be highlighted in these schedules.

General records retention schedule listings for some records series include special designations and disposition instructions, including:

- **Official Public Records (OPR)** are those records identified and required by statute that document legal actions or transactions and/or fiscally or financially obligates the law office. All other records are Office Files and Memoranda (OFM) as defined in RCW 40.14.010.
- **Potential Archival Value** – This designation identifies records that have potential historical research value. These records must be appraised for transfer to the Regional Archives system before being destroyed. Contact your Regional Archivist to make arrangements for appraisal and transfer of records with potential archival value.
- **Essential Record** – This designation identifies records that are essential for the continuity and restoration of agency operations after a disaster, serve as primary documentation of an agency's legal authority and responsibilities, or protects the rights of clients, property owners, students or other individuals.

ADMINISTRATIVE RECORDS COMMON TO ALL AGENCY WORK UNITS - INCLUSIVE

Approved as revised by the Washington State Local Records Committee – January 2002



For the Attorney General: Brian Buccholz



For the State Auditor: George Geyer



The State Archivist: Jerry Handfield

Schedule Applicable to: ALL LOCAL GOVERNMENT AGENCIES

Schedule Title: ADMINISTRATIVE RECORDS COMMON TO ALL AGENCY WORK UNITS

DISPOSITION AUTHORITY GS 50-01

SERIES NO.	RECORDS SERIES TITLE AND DESCRIPTION OF SERIES	OPR or OFM	OFFICE OR DIVISION LOCATION AND MINIMUM RETENTION PERIOD		DISPOSITION AUTHORITY NUMBER (DAN)	SPECIAL AND/OR DISPOSITION INSTRUCTIONS
			PRIMARY RECORD COPY	SECONDARY RECORD COPY		
1	ADMINISTRATIVE PROCEDURES AND INSTRUCTIONS	OFM	Destroy when obsolete or superseded	Destroy when obsolete or superseded	GS50-01-01	
2	ADMINISTRATIVE WORKING FILES Subject files containing informational copies of various records organized by issue, person, subject, or other areas of interest.	OFM	Destroy when obsolete or superseded - elected official, executive and department head files are potentially archival - See remarks	Destroy when obsolete or superseded	GS50-01-02	Contact your Regional Archivist before disposing of elected official, executive, or department head files. Records from this series may be selected for transfer to and preservation at a Regional Archives branch.
3	ANNUAL REPORTS – OFFICE REFERENCE COPIES Copies of reports of activities submitted yearly to the governing council, commission, or board.	OFM	Clerk of governing council, commission, or board keeps primary copy PERMANENT - 1 copy archival - See remarks	Office references copies - Destroy when obsolete or superseded	GS50-05A-04	Contact your Regional Archivist. Records from this series may be selected for transfer to and preservation at a Regional Archives branch.
4	APPLICATION FOR EMPLOYMENT WHEN APPLICANT IS NOT HIRED – <i>OFFICE REFERENCE COPIES</i> Copies of employment applications submitted by applicants who were not hired.	OFM	Personnel office keeps primary copy 3 years	Office references copies - Destroy when obsolete or superseded	GS50-04B-01	
5	APPOINTMENT CALENDARS	OFM	Destroy when obsolete or superseded – See remarks	Destroy when obsolete or superseded	GS50-01-36	Elected officials and department heads may want to retain appointment calendars to document activities and appointments for a longer period of time.
6	BIOGRAPHICAL FILES ON AGENCY OFFICIALS AND STAFF – <i>OFFICE REFERENCE COPIES</i>	OFM	Destroy when obsolete or superseded - Potential archival value - See remarks	Office references copies - Destroy when obsolete or superseded	GS50-06F-01	Contact your Regional Archivist before disposing of the primary copy of this record. Records from this series may be selected for transfer to and preservation at a Regional Archives branch.
7	BUDGET AND BUDGET DEVELOPMENT FILES – <i>OFFICE REFERENCE COPIES</i> The final budgets are retained permanently as reference attachments to the ordinances or resolutions that adopt them.	OFM	Final budget is kept by clerk of governing council, commission, or board PERMANENT Budget development and request files are retained 2 years by the finance or budget office	Office references copies - Destroy when obsolete or superseded	GS50-03D-03	
8	CENSUS RECORDS FROM THE STATE OFFICE OF FINANCIAL MANAGEMENT	OFM	The State Office of Financial Management keeps primary copy PERMANENT	Destroy when obsolete or superseded - Potential archival value - See remarks	GS50-01-37	Contact your Regional Archivist before disposing of this record. Records from this series may be selected for transfer to and preservation at a Regional Archives branch.
9	CHRONOLOGICAL REFERENCE FILE Also known as reading or day file. Used as a chronological reference source supplemental to correspondence and subject reference files.	OFM	Destroy when obsolete or superseded	Destroy when obsolete or superseded	GS50-01-08	

Schedule Title: ADMINISTRATIVE RECORDS COMMON TO ALL AGENCY WORK UNITS

DISPOSITION AUTHORITY GS 50-01

SERIES NO.	RECORDS SERIES TITLE AND DESCRIPTION OF SERIES	OPR or OFM	OFFICE OR DIVISION LOCATION AND MINIMUM RETENTION PERIOD		DISPOSITION AUTHORITY NUMBER (DAN)	SPECIAL AND/OR DISPOSITION INSTRUCTIONS
			PRIMARY RECORD COPY	SECONDARY RECORD COPY		
10	CITIZENS' COMPLAINTS/REQUESTS	OFM	3 years	Destroy when obsolete or superseded	GS50-01-09	
11	CLAIMS FOR DAMAGES	OPR	Settlement plus 6 years	Destroy when obsolete or superseded	GS50-01-10	
12	CONTRACTS, AGREEMENTS, AND WARRANTIES	OPR	Termination plus 6 years	Destroy when obsolete or superseded	GS50-01-11	
13	CORRESPONDENCE Letters and attached materials sent and received during the course of agency business.	OFM	2 years - elected official, executive, and department head files are potentially archival - See remarks	Destroy when obsolete or superseded	GS50-01-12	Contact your Regional Archivist before disposing of this record. Records from this series may be selected for transfer to and preservation at a Regional Archives branch.
14	FINANCIAL REPORTS – OFFICE REFERENCE COPIES Copies of financial reports made to and/or by the department regarding its, expenditures and the status of its budget.	OFM	3 years or until completion of State Auditor's examination report	Office references copies - Destroy when obsolete or superseded	GS50-3D-06	
15	FISCAL, PURCHASE AND RECEIVING DOCUMENTS	OFM	Finance or Purchasing Office keeps primary copies 6 years	Destroy when obsolete or superseded	GS50-01-17	
16	GOVERNING COUNCIL, COMMISSION, AND BOARD MEETING AGENDAS/PACKETS – <i>OFFICE REFERENCE COPIES</i>	OFM	Clerk of governing council, commission or board keeps primary copy 3 years	Office references copies - Destroy when obsolete or superseded	GS50-05A-03	
17	GOVERNING COUNCIL, COMMISSION, COMMITTEE, AND BOARD MINUTES – <i>OFFICE REFERENCE COPIES</i>	OFM	Clerk of governing council, commission or board keeps primary copy PERMANENT	Office references copies - Destroy when obsolete or superseded	GS50-05A-13	
18	HISTORICAL FILES OF THE AGENCY – <i>OFFICE REFERENCE COPIES</i>	OFM	Destroy when obsolete or superseded - Potential archival value - See remarks	Office references copies - Destroy when obsolete or superseded	GS50-06F-02	Contact your Regional Archivist before disposing of the primary copy of this record. Records from this series may be selected for transfer to and preservation at a Regional Archives branch.
19	LEGAL OPINIONS – OFFICE REFERENCE COPIES	OFM	Agency attorney keeps primary copy PERMANENT - See remarks	Office references copies - Destroy when obsolete or superseded	GS53-02-03	If the agency contracts for outside legal representation, the primary record copy will probably be held by agency's executive administration.
20	LITIGATION FILES – OFFICE REFERENCE COPIES	OFM	Legal office or executive administration keeps until case closed plus 10 years - Potential archival value - See remarks	Office references copies - Destroy when obsolete or superseded	GS53-02-04	Primary copies of official court documents are held permanently by the Clerk of Superior Court, or 10 years by the District or Municipal Court Administrator. Contact your Regional Archivist before disposing of the primary copy of this record. Records from this series may be selected for transfer to and preservation at a Regional Archives branch.

Schedule Title: ADMINISTRATIVE RECORDS COMMON TO ALL AGENCY WORK UNITS

DISPOSITION AUTHORITY GS 50-01

SERIES NO.	RECORDS SERIES TITLE AND DESCRIPTION OF SERIES	OPR or OFM	OFFICE OR DIVISION LOCATION AND MINIMUM RETENTION PERIOD		DISPOSITION AUTHORITY NUMBER (DAN)	SPECIAL AND/OR DISPOSITION INSTRUCTIONS
			PRIMARY RECORD COPY	SECONDARY RECORD COPY		
21	MAILING LISTS	OFM	Destroy when obsolete or superseded	Destroy when obsolete or superseded	GS50-01-21	
22	MASTER FILE OF AGENCY PUBLICATIONS – OFFICE REFERENCE COPIES	OFM	Destroy when obsolete or superseded - Potential archival value - See remarks	Office references copies - Destroy when obsolete or superseded	GS50-06F-04	Contact your Regional Archivist before disposing of the primary copy of this record. Records from this series may be selected for transfer to and preservation at a Regional Archives branch.
23	NEWSPAPER CLIPPINGS – OFFICE REFERENCE COPIES	OFM	Destroy when obsolete or superseded - Potential archival value - See remarks	Office references copies - Destroy when obsolete or superseded	GS50-06F-05	Contact your Regional Archivist before disposing of the primary copy of this record. Records from this series may be selected for transfer to and preservation at a Regional Archives branch.
24	OFFICIAL AGENCY POLICY AND PROCEDURE DIRECTIVES, REGULATIONS, AND RULES ESSENTIAL RECORD - Needs security microfilm backup - See remarks . (See item #1 for administrative procedures and instructions).	OPR	PERMANENT as adopted - One copy archival - See remarks	Destroy when obsolete or superseded	GS50-01-24	Contact your Regional Archivist before destroying the original record. The information in this records series should be protected from loss or damage by offsite storage of a security microfilm backup at State Archives. Security microfilm must meet Washington State Archives technical standards.
25	ORDINANCE AND RESOLUTION DEVELOPMENT FILES Documentation of the analysis and development of ordinances and/or resolutions submitted for the approval of the agency's governing council, commission or board.	OFM	3 years - Potential archival value - See remarks	Destroy when obsolete or superseded	GS50-01-25	Contact your Regional Archivist before disposing of this record. Records from this series may be selected for transfer to and preservation at a Regional Archives branch.
26	ORDINANCES AND RESOLUTIONS – OFFICE REFERENCE COPIES	OFM	Clerk of the governing council, commission, committee, or board keeps primary copy PERMANENT	Office references copies - Destroy when obsolete or superseded	GS50-05A-16	
27	PAYROLL REPORTS – OFFICE REFERENCE COPIES	OFM	Payroll office keeps primary copy- 3 years, OR 60 years if needed for retirement audit	Office references copies - Destroy when obsolete or superseded	GS50-03E-25	
28	PERSONNEL FILES – OFFICE REFERENCE COPIES	OFM	Personnel office keeps primary copy until termination of employment plus 6 years	Office references copies - Destroy when obsolete or superseded	GS50-04B-06	
29	PHOTOGRAPHS AND OTHER AUDIO VISUAL MATERIAL – OFFICE REFERENCE COPIES Photographic negatives may be held in the Regional Archives for permanent preservation and security backup - See remarks .	OFM	Destroy when obsolete or superseded - Potential archival value - See remarks	Office references copies - Destroy when obsolete or superseded	GS50-06F-06	Contact your Regional Archivist before disposing of this record or to discuss transfer of negatives for permanent preservation and security backup.

Schedule Title: ADMINISTRATIVE RECORDS COMMON TO ALL AGENCY WORK UNITS

DISPOSITION AUTHORITY GS 50-01

SERIES NO.	RECORDS SERIES TITLE AND DESCRIPTION OF SERIES	OPR or OFM	OFFICE OR DIVISION LOCATION AND MINIMUM RETENTION PERIOD		DISPOSITION AUTHORITY NUMBER (DAN)	SPECIAL AND/OR DISPOSITION INSTRUCTIONS
			PRIMARY RECORD COPY	SECONDARY RECORD COPY		
30	PRESS RELEASES – OFFICE REFERENCE COPIES	OFM	Destroy when obsolete or superseded - Potential archival value - See remarks	Office references copies - Destroy when obsolete or superseded	GS50-06F-07	Contact your Regional Archivist before disposing of the primary copy of this record. Records from this series may be selected for transfer to and preservation at a Regional Archives branch.
31	PUBLIC OPINION POLLS	OFM	Destroy when obsolete or superseded - Potential archival value - See remarks	Destroy when obsolete or superseded	GS50-01-30	Contact your Regional Archivist before disposing of this record. Records from this series may be selected for transfer to and preservation at a Regional Archives branch.
32	RECEIPTS FOR CASH RECEIVED – <i>OFFICE REFERENCE COPIES</i>	OFM	Finance office keeps primary copy 6 years	Office references copies - Keep 3 years	GS50-03A-21	
33	REQUESTS FOR LEAVE/OVERTIME	OFM	3 years	Destroy when obsolete or superseded	GS50-04B-09	
34	RESEARCH/PROGRAM REPORTS, STUDIES, SURVEYS, MODELS, AND ANALYSES	OFM	Destroy when obsolete or superseded - Potential archival value - See remarks	Destroy when obsolete or superseded	GS50-01-32	Contact your Regional Archivist before disposing of this record. Records from this series may be selected for transfer to and preservation at a Regional Archives branch.
35	SCRAPBOOKS AND ALBUMS	OFM	Destroy when obsolete or superseded - Potential archival value - See remarks	Destroy when obsolete or superseded	GS50-06F-08	Contact your Regional Archivist before disposing of this record. Records from this series may be selected for transfer to and preservation at a Regional Archives branch.
36	SPEECHES BY OFFICIALS AND STAFF REPRESENTING THE AGENCY – <i>OFFICE REFERENCE COPIES</i>	OFM	Destroy when obsolete or superseded - Potential archival value - See remarks	Office references copies - Destroy when obsolete or superseded	GS50-06F-09	Contact your Regional Archivist before disposing of the primary copy of this record. Records from this series may be selected for transfer to and preservation at a Regional Archives branch.
37	SUPERVISOR'S EMPLOYEE PERFORMANCE BACKGROUND FILES	OFM	Destroy when obsolete or superseded	Destroy when obsolete or superseded	GS50-04B-30	
38	TELEPHONE LOGS AND USAGE DETAIL REPORTS	OFM	3 years	Destroy when obsolete or superseded	GS50-01-35	
39	WORK PLANS Plan of an agency's actions for the coming year. Documents agency, section, or program timelines and areas of responsibility to specific actions.	OFM	Destroy when obsolete or superseded - Potential archival value - See remarks	Destroy when obsolete or superseded	GS50-01-38	<i>New January 2001</i>

COUNTY TREASURERS GENERAL RECORDS RETENTION SCHEDULE

CASH MANAGEMENT AND INVESTMENTS

The following general records retention schedule sets minimum retention requirements and provides county treasurers with blanket authority for the disposition of commonly held records according to the provisions of RCW 40.14.070 and WAC 434-635-050. This section begins with the signatures of the Local Records Committee, which signify the Committee's approval and the foundation of the records disposition authority that the schedule conveys to county treasurers. Each records series entry is assigned a Disposition Authority Number. These numbers should be cited in the documentation that an agency maintains for the records it actually destroys. An agency may retain individual records series longer than the retention period approved by the Local Records Committee, but such records are subject to public disclosure and legal discovery until they are disposed of. Any records that may be discoverable in an active or pending court case must be retained and made available for discovery until the case is settled, regardless of their approved retention periods.

In some cases, the primary copy of a records series may be held by another agency/office. In those cases, use the retention period for secondary copies.

General records retention schedule listings for some records series include special designations and disposition instructions, including:

Official Public Records (OPR) are those records identified and required by statute that document legal actions or transactions and/or fiscally or financially obligates the law office. All other records are Office Files and Memoranda (OFM) as defined in RCW 40.14.010.

Potential Archival Value – This designation identifies records that have potential historical research value. These records must be appraised for transfer to the Regional Archives system before being destroyed. Contact your Regional Archivist to make arrangements for appraisal and transfer of records with potential archival value.

Essential Record – This designation identifies records that are essential for the continuity and restoration of agency operations after a disaster, serve as primary documentation of an agency's legal authority and responsibilities, or protects the rights of clients, property owners, students or other individuals.

CASH MANAGEMENT AND INVESTMENTS - INCLUSIVE

Approved by the Washington State Local Records Committee – January 1998



For the Attorney General: Brian Buccholz



For the State Auditor: Cliff Whipple



For the State Archivist: David Owens

Schedule Title: CASH MANAGEMENT AND INVESTMENTS

DISPOSITION AUTHORITY CT-9

SERIES NO.	RECORDS SERIES TITLE AND DESCRIPTION OF SERIES	OPR or OFM	OFFICE OR DIVISION LOCATION AND MINIMUM RETENTION PERIOD		DISPOSITION AUTHORITY NUMBER (DAN)	SPECIAL AND/OR DISPOSITION INSTRUCTIONS
			PRIMARY RECORD COPY	SECONDARY RECORD COPY		
1	BANK DEPOSIT SLIPS Banking deposit forms showing date of deposit and amounts, including any check listing as may be required or produced by the Treasurer's Office.	OPR	County Treasurer - 6 years	None	GS50-03B-02	
2	BANKING SERVICES CONTRACT All records, including the request for proposal, proposals received, contract documents and other supporting information relating to the Treasurer's banking services.	OPR	County Treasurer - Termination of contract plus 6 years	None	GS50-01-11	
3	CANCELED CHECKS Canceled checks covering disbursement from the County Treasurer's checking account(s).	OPR	County Treasurer - 6 years	None	GS50-03B-04	
4	CHECKBOOK REGISTER Listing of checks issued and banking account activities, with the listing of checks to include the payee, check number, amount. (May include check stubs in some instances.)	OPR	County Treasurer - 6 years	None	GS50-03A-31	
5	RECORDS OF UNCLAIMED TREASURER'S CHECKS All records, reports and other documentation for unclaimed Treasurer's checks including the annual report filed with the State Department of Revenue.	OPR	County Treasurer - 6 years	Department of Revenue has copies of Annual Reports only	CT01-09-05	
6	TREASURER'S BANK STATEMENTS Includes any other records showing banking account activities, dates of deposits and the amounts; withdrawals including electronic wire transfers, checks that have redeemed; warrant accounts and their debits; cash balances; and any other banking activity.	OPR	County Treasurer - 6 years	None	GS50-03B-03	
7	TREASURER'S INVESTMENT RECORDS Record of investments made by the County Treasurer showing date of purchase, amount, maturity date, fund name or district name; maturities showing amounts including interest and principal, fund name or district name; bid lists; other records may show par or market value, interest rate, type of instrument. These records also include confirmation notices from banks or brokerages; safekeeping receipts; work sheets, portfolio listings or reports, balance sheets, authorizations of investment officers; requests to invest or withdraw funds; and any other investment records showing activity.	OPR	County Treasurer - 6 years	None	CT01-09-06	

COUNTY TREASURERS GENERAL RECORDS RETENTION SCHEDULE

DEBT SERVICES RECORDS

The following general records retention schedule sets minimum retention requirements and provides county treasurers with blanket authority for the disposition of commonly held records according to the provisions of RCW 40.14.070 and WAC 434-635-050. This section begins with the signatures of the Local Records Committee, which signify the Committee's approval and the foundation of the records disposition authority that the schedule conveys to county treasurers. Each records series entry is assigned a Disposition Authority Number. These numbers should be cited in the documentation that an agency maintains for the records it actually destroys. An agency may retain individual records series longer than the retention period approved by the Local Records Committee, but such records are subject to public disclosure and legal discovery until they are disposed of. Any records that may be discoverable in an active or pending court case must be retained and made available for discovery until the case is settled, regardless of their approved retention periods.

In some cases, the primary copy of a records series may be held by another agency/office. In those cases, use the retention period for secondary copies.

General records retention schedule listings for some records series include special designations and disposition instructions, including:

Official Public Records (OPR) are those records identified and required by statute that document legal actions or transactions and/or fiscally or financially obligates the law office. All other records are Office Files and Memoranda (OFM) as defined in RCW 40.14.010.

Potential Archival Value – This designation identifies records that have potential historical research value. These records must be appraised for transfer to the Regional Archives system before being destroyed. Contact your Regional Archivist to make arrangements for appraisal and transfer of records with potential archival value.

Essential Record – This designation identifies records that are essential for the continuity and restoration of agency operations after a disaster, serve as primary documentation of an agency's legal authority and responsibilities, or protects the rights of clients, property owners, students or other individuals.

DEBT SERVICES RECORDS - INCLUSIVE

Approved by the Washington State Local Records Committee – January 1998



For the Attorney General: Brian Buccholz



For the State Auditor: Cliff Whipple



For the State Archivist: David Owens

Schedule Title: DEBT SERVICE RECORDS**DISPOSITION AUTHORITY CT-4**

SERIES NO.	RECORDS SERIES TITLE AND DESCRIPTION OF SERIES	OPR or OFM	OFFICE OR DIVISION LOCATION AND MINIMUM RETENTION PERIOD		DISPOSITION AUTHORITY NUMBER (DAN)	SPECIAL AND/OR DISPOSITION INSTRUCTIONS
			PRIMARY RECORD COPY	SECONDARY RECORD COPY		
1	DEBT SERVICE RECORDS All records and documents, including transcripts of debt issuance, that pertain to the issuance of debt by the County or any of its districts for which the County Treasurer serves as registrar; receipts for proceeds; amortization schedules; records of re-payment; fiscal agent records including notices of payments owing; bond calls; records of rebates; escrow services, etc.	OPR	County Treasurer - 6 years after redemption of all bonds	District issuing debt has other copy	CT01-04-01	
2	ARBITRAGE CALCULATION RECORDS All records and documents relating to the County's debt service to which arbitrage calculation and reporting to the Internal Revenue Service may be applicable.	OPR	County Treasurer - 6 years after redemption of all bonds	None	CT01-04-02	

COUNTY TREASURERS GENERAL RECORDS RETENTION SCHEDULE

ELECTRONIC INFORMATION

The following general records retention schedule sets minimum retention requirements and provides local government agencies with blanket authority for the disposition of commonly held records according to the provisions of RCW 40.14.070 and WAC 434-635-050. This section begins with the signatures of the Local Records Committee, which signify the Committee's approval and the foundation of the records disposition authority that the schedule conveys to agencies of local government. Each records series entry is assigned a Disposition Authority Number. These numbers should be cited in the documentation that an agency maintains for the records it actually destroys (*see Documenting Records Destruction, page 13*). An agency may retain individual records series longer than the retention period approved by the Local Records Committee, but such records are subject to public disclosure and legal discovery until they are disposed of. Any records that may be discoverable in an active or pending court case must be retained and made available for discovery until the case is settled, regardless of their approved retention periods.

In some cases, the primary copy of a records series may be held by another agency/office. In those cases, the retention period for the other agency/office's copy will be highlighted in these schedules.

General records retention schedule listings for some records series include special designations and disposition instructions, including:

Official Public Records (OPR) are those records identified and required by statute that document legal actions or transactions and/or fiscally or financially obligates the law office. All other records are Office Files and Memoranda (OFM) as defined in RCW 40.14.010.

Potential Archival Value – This designation identifies records that have potential historical research value. These records must be appraised for transfer to the Regional Archives system before being destroyed. Contact your Regional Archivist to make arrangements for appraisal and transfer of records with potential archival value.

Essential Record – This designation identifies records that are essential for the continuity and restoration of agency operations after a disaster, serve as primary documentation of an agency's legal authority and responsibilities, or protects the rights of clients, property owners, students or other individuals.

ELECTRONIC INFORMATION - INCLUSIVE

Approved by the Washington State Local Records Committee - July, 2001



For the Attorney General: Brian Buccholz



For the State Auditor: George Geyer



The State Archivist: Phillip Coombs

Schedule Applicable to: ALL LOCAL GOVERNMENT AGENCIES

Schedule Title: ELECTRONIC INFORMATION - GENERAL

DATA AND INPUT DOCUMENTATION	
DATABASE AND SPREADSHEET DATA FINDING AIDS AND INDEXES (USER WORKING COPY) INPUT DOCUMENTS WORD PROCESSING FILES	Primary record copies of completed drafts and documents should be filed with the appropriate records series and retained in hard copy or electronic form according to the minimum retention periods approved by the Local Records Committee for those records series. User and other secondary copies should be retained until obsolete or superseded. The appropriate Disposition Authority Number (DAN) should be referenced when documenting the disposal of public record information regardless of the medium or format in which they are stored.
ELECTRONIC MAIL	
<p>Electronic mail (E-mail) is primarily a communication system. Individual E-mail messages may be public records with legally mandated retention requirements, or may be information with no retention value. E-mail messages are public records when they are created or received in the transaction of public business and retained as evidence of official policies, actions, decisions or transactions. Such messages must be identified, filed and retained just like records in other formats.</p> <p>Currently few E-mail systems are designed to categorize and retain information. E-mail messages with public record content should be retained in E-mail format only as long as they are being worked on or distributed. Upon completion, E-mail messages containing public record information should be printed out or transferred to an electronic document management system, filed with the appropriate record series, and retained for the minimum retention period assigned by the Local Government General Records Retention Schedule or a records retention schedule approved specifically for the agency by the Local Records Committee.</p>	
E-mail messages which are usually public records and must meet records retention requirements before being destroyed: <ol style="list-style-type: none">1. Policy and Procedure Directives2. Correspondence or memoranda related to official public business3. Agendas and minutes of meetings4. Documents relating to legal or audit issues5. Messages which document agency actions, decisions, operations and responsibilities6. Documents that initiate, authorize or complete a business transaction7. Drafts of documents that are circulated for comment or approval8. Final reports or recommendations9. Appointment calendars10. E-mail distribution lists11. Routine information requests12. Other messages sent or received that relate to the transaction of local government business	E-mail Messages Which Are Usually Administrative Materials with No Retention Value: <ol style="list-style-type: none">1. Information-only copies, or extracts of documents distributed for reference or convenience, such as announcements or bulletins2. Phone message slips that do not contain information that may constitute a public record3. Copies of published materials4. Informational copies5. Preliminary drafts6. Routing slips7. Transmittals (Letters/memos) <p><i>See e-mail guidelines in the records management section of this manual.</i></p>

Schedule Applicable to: ALL LOCAL GOVERNMENT AGENCIES

Schedule Title: ELECTRONIC INFORMATION - SYSTEM DOCUMENTATION

DISPOSITION AUTHORITY: GS50-06A

SERIES NO.	RECORDS SERIES TITLE AND DESCRIPTION OF SERIES	OPR or OFM	OFFICE OR DIVISION LOCATION AND MINIMUM RETENTION PERIOD		DISPOSITION AUTHORITY NUMBER (DAN)	SPECIAL AND/OR DISPOSITION INSTRUCTIONS
			PRIMARY RECORD COPY	SECONDARY RECORD COPY		
1	DATA PROCESSING FEASIBILITY STUDIES May include any or all of the following: problem identification; requirements statement; system objectives; alternative proposals; cost/benefit analysis; feasibility statement.	OFM	3 years	Destroy when obsolete or superseded	GS50-06A-01	
2	ELECTRONIC INFORMATION SYSTEM AND SOFTWARE BACKUP DATA Tapes, discs, and media providing backup data that is revised and recreated in a regular cycle. ESSENTIAL RECORD - Backup should be stored off site.	OFM	Destroy when obsolete or superseded – as determined by office of record	Destroy when obsolete or superseded	GS50-06A-02	In order to protect the physical security and accessibility of information for the duration of its retention requirement, backup tapes must be stored off-site in a temperature and humidity controlled environment.
3	ELECTRONIC INFORMATION SYSTEM DESIGN DOCUMENTATION May include any or all of the following: General description of design, including system review if applicable, system definition; project work plan; design detail, including documentation plan, program specifications, special forms and requirements; development plans for testing, training, conversion, and acceptance. ESSENTIAL RECORD - Needs security backup - See remarks.	OFM	Fiscal/accounting systems - termination plus 3 years All other systems - Until all record data produced by the system pass their approved retention periods	Destroy when obsolete or superseded	GS50-06A-03	Source document microfilming is not recommended for this purpose. This records series should be protected from damage or loss by off-site storage of a security copy, or by keeping a list that identifies the locations of other copies inside or outside the agency.
4	ELECTRONIC INFORMATION SYSTEM MAINTENANCE DOCUMENTATION May include any or all of the following: System or program change authorization; description of changes; acceptance testing.	OFM	Fiscal/accounting systems, termination plus 3 years All other systems - Until all record data produced by the system pass their approved retention periods	Destroy when obsolete or superseded	GS50-06A-04	Source document microfilming is not recommended for this purpose.
5	ELECTRONIC INFORMATION SYSTEM OPERATIONAL DATA Summaries of throughput statistics, usage figures, work output measurements, input edit listings, and system access logs.	OFM	1 year	Destroy when obsolete or superseded	GS50-06A-05	
6	ELECTRONIC INFORMATION SYSTEM POST IMPLEMENTATION REVIEWS Project and personnel evaluations, further recommendations.	OFM	Until termination of system or program use	Destroy when obsolete or superseded	GS50-06A-06	

Schedule Applicable to: ALL LOCAL GOVERNMENT AGENCIES

Schedule Title: ELECTRONIC INFORMATION - SYSTEM DOCUMENTATION

DISPOSITION AUTHORITY: GS50-06A

SERIES NO.	RECORDS SERIES TITLE AND DESCRIPTION OF SERIES	OPR or OFM	OFFICE OR DIVISION LOCATION AND MINIMUM RETENTION PERIOD		DISPOSITION AUTHORITY NUMBER (DAN)	SPECIAL AND/OR DISPOSITION INSTRUCTIONS
			PRIMARY RECORD COPY	SECONDARY RECORD COPY		
7	ELECTRONIC INFORMATION SYSTEM PROGRAMMING AND IMPLEMENTATION DATA Operational and user instructions, specification and system acceptance criteria. ESSENTIAL RECORD - Needs security backup - See remarks.	OFM	Fiscal/accounting systems - termination plus 3 years All other systems - Until all record data produced by the system pass their approved retention periods	Destroy when obsolete or superseded	GS50-06A-07	Source document microfilming is not recommended for this purpose. This records series should be protected from damage or loss by off-site storage of a security copy, or by keeping a list that identifies the locations of other copies inside or outside the agency.
8	YEAR 2000 COMPLIANCE PROJECTS DOCUMENTATION May include program management plans, meeting documentation, project planning, assessment, conversion, test planning and results, implementation, contingency plans, and certification records.	OPR	Termination of project and/or contract plus 6 years	Destroy when obsolete or superseded	GS50-06G-01	

COUNTY TREASURERS GENERAL RECORDS RETENTION SCHEDULE

GENERAL RECORDS

The following general records retention schedule sets minimum retention requirements and provides county treasurers with blanket authority for the disposition of commonly held records according to the provisions of RCW 40.14.070 and WAC 434-635-050. This section begins with the signatures of the Local Records Committee, which signify the Committee's approval and the foundation of the records disposition authority that the schedule conveys to county treasurers. Each records series entry is assigned a Disposition Authority Number. These numbers should be cited in the documentation that an agency maintains for the records it actually destroys. An agency may retain individual records series longer than the retention period approved by the Local Records Committee, but such records are subject to public disclosure and legal discovery until they are disposed of. Any records that may be discoverable in an active or pending court case must be retained and made available for discovery until the case is settled, regardless of their approved retention periods.

In some cases, the primary copy of a records series may be held by another agency/office. In those cases, use the retention period for secondary copies.

General records retention schedule listings for some records series include special designations and disposition instructions, including:

Official Public Records (OPR) are those records identified and required by statute that document legal actions or transactions and/or fiscally or financially obligates the law office. All other records are Office Files and Memoranda (OFM) as defined in RCW 40.14.010.

Potential Archival Value – This designation identifies records that have potential historical research value. These records must be appraised for transfer to the Regional Archives system before being destroyed. Contact your Regional Archivist to make arrangements for appraisal and transfer of records with potential archival value.

Essential Record – This designation identifies records that are essential for the continuity and restoration of agency operations after a disaster, serve as primary documentation of an agency's legal authority and responsibilities, or protects the rights of clients, property owners, students or other individuals.

GENERAL RECORDS - INCLUSIVE

Approved by the Washington State Local Records Committee – January 1998



For the Attorney General: Brian Buccholz



For the State Auditor: Cliff Whipple



For the State Archivist: David Owens

Schedule Applicable to: ALL COUNTY TREASURERS

Schedule Title: GENERAL RECORDS

DISPOSITION AUTHORITY CT-3

SERIES NO.	RECORDS SERIES TITLE AND DESCRIPTION OF SERIES	OPR or OFM	OFFICE OR DIVISION LOCATION AND MINIMUM RETENTION PERIOD		DISPOSITION AUTHORITY NUMBER (DAN)	SPECIAL AND/OR DISPOSITION INSTRUCTIONS
			PRIMARY RECORD COPY	SECONDARY RECORD COPY		
1	PERSONAL EFFECTS RECORDS Unclaimed property of deceased persons that is transferred by the coroner or medical examiner. All applicable records that are maintained by the County Treasurer (Ref: RCW 36.24.130).	OPR	County Treasurer - 6 years	County Coroner or Medical Examiner have other copies	CT01-03-01	
2	SCHOOL REPORTS Monthly reports provided in the format required by the Superintendent of Public Instruction and produced by the County Treasurer for the SPI, school districts, and educational service districts.	OPR	County Treasurer - 6 years	Superintendent of Public Instruction & School Districts have other copies	CT01-03-02	
3	BUDGETARY INFORMATION AND REVENUE FORECASTING RECORDS All reports, records, and other documentation which the County Treasurer may produce for preparation of budget or monitoring of the County's General Fund revenues. This also includes any budget documents prepared by the Treasurer for his/her own office revenues and expenditures.	OFM	County Treasurer - 4 years	County Legislative Authority; County Auditor has other copies	CT01-03-03	

COUNTY TREASURERS GENERAL RECORDS RETENTION SCHEDULE

RECORDS OF RECEIPTS AND DISBURSEMENTS

The following general records retention schedule sets minimum retention requirements and provides county treasurers with blanket authority for the disposition of commonly held records according to the provisions of RCW 40.14.070 and WAC 434-635-050. This section begins with the signatures of the Local Records Committee, which signify the Committee's approval and the foundation of the records disposition authority that the schedule conveys to county treasurers. Each records series entry is assigned a Disposition Authority Number. These numbers should be cited in the documentation that an agency maintains for the records it actually destroys. An agency may retain individual records series longer than the retention period approved by the Local Records Committee, but such records are subject to public disclosure and legal discovery until they are disposed of. Any records that may be discoverable in an active or pending court case must be retained and made available for discovery until the case is settled, regardless of their approved retention periods.

In some cases, the primary copy of a records series may be held by another agency/office. In those cases, use the retention period for secondary copies.

General records retention schedule listings for some records series include special designations and disposition instructions, including:


Official Public Records (OPR) are those records identified and required by statute that document legal actions or transactions and/or fiscally or financially obligates the law office. All other records are Office Files and Memoranda (OFM) as defined in RCW 40.14.010.

Potential Archival Value – This designation identifies records that have potential historical research value. These records must be appraised for transfer to the Regional Archives system before being destroyed. Contact your Regional Archivist to make arrangements for appraisal and transfer of records with potential archival value.

Essential Record – This designation identifies records that are essential for the continuity and restoration of agency operations after a disaster, serve as primary documentation of an agency's legal authority and responsibilities, or protects the rights of clients, property owners, students or other individuals.

RECORDS OF RECEIPTS AND DISBURSEMENTS - INCLUSIVE

Approved by the Washington State Local Records Committee – January 1998



For the Attorney General: Brian Buccholz



For the State Auditor: Cliff Whipple



For the State Archivist: David Owens

Schedule Title: RECORDS OF RECEIPTS AND DISBURSEMENTS

DISPOSITION AUTHORITY CT-6

SERIES NO.	RECORDS SERIES TITLE AND DESCRIPTION OF SERIES	OPR or OFM	OFFICE OR DIVISION LOCATION AND MINIMUM RETENTION PERIOD		DISPOSITION AUTHORITY NUMBER (DAN)	SPECIAL AND/OR DISPOSITION INSTRUCTIONS
			PRIMARY RECORD COPY	SECONDARY RECORD COPY		
1	CASH BALANCING RECORDS Any records, ledgers, reports, or other documents which are used in balancing cash to general ledger.	OPR	County Treasurer - 6 years	County Auditor has other copy	CT01-06-09	
2	CASH TRANSFER RECORDS Treasurer's record of moneys transferred from one fund to another showing date, amount transferred, names of funds, purpose and monthly balance.	OFM	County Treasurer - 1 year after completion of State Auditor's Report	None	CT01-06-08	
3	DAILY CASH RECORDS Treasurer's daily record of total income, bank deposits, and balances. Shows date of income, amounts, cash register tapes, or deposit summaries.	OPR	County Treasurer - 6 years	None	GS50-03A-09	
4	TREASURER'S FINANCIAL REPORTS Monthly reports showing financial activity of all funds.	OPR	County Treasurer - 6 years	Various	GS50-03A-27	
5	TREASURER'S RECEIPT RECORDS Records of receipts from non-property taxes (i.e., gambling, leasehold, sales and use, etc.) property transactions, investment interest, general deposits (transmittals) from county districts and departments.	OPR	County Treasurer - 6 years.	None	GS50-03A-07	
6	TREASURER'S REVENUE - DISBURSEMENT LEDGERS Treasurer's daily cash ledger showing revenue disbursement grouped according to funds and districts.	OPR	County Treasurer - 6 years	None	GS50-03A-14	
7	WARRANT ISSUE All other records pertaining to the issuance of warrants, reconciliation of issue, voids or cancellations, re-issuance, certificate of forgery, and correspondence.	OPR	County Treasurer - 6 years	County Auditor or issuing district has other copy	CT01-06-05	
8	WARRANT REDEMPTION Records showing the lists of warrants redeemed by the bank and the Treasurer.	OPR	County Treasurer - 6 years	None	CT01-06-06	
9	WARRANT REGISTERS Treasurer's copy of warrant registers showing warrants issued by the county or by one of its districts. Shows date of issuance, payee, amount, warrant number, all of which authorizes the Treasurer to redeem those warrants when they are presented to the bank for redemption. If the warrants are interest-bearing, it will be noted with the rate of interest.	OFM	County Auditor or the Issuing District retains 6 years	County Treasurer - Until completion of State Auditor's report.	GS50-03A-31	

COUNTY TREASURERS GENERAL RECORDS RETENTION SCHEDULE

TAXATION AND ASSESSMENT RECORDS (Current AND Delinquent Taxation AND Assessment)

The following general records retention schedule sets minimum retention requirements and provides county treasurers with blanket authority for the disposition of commonly held records according to the provisions of RCW 40.14.070 and WAC 434-635-050. This section begins with the signatures of the Local Records Committee, which signify the Committee's approval and the foundation of the records disposition authority that the schedule conveys to county treasurers. Each records series entry is assigned a Disposition Authority Number. These numbers should be cited in the documentation that an agency maintains for the records it actually destroys. An agency may retain individual records series longer than the retention period approved by the Local Records Committee, but such records are subject to public disclosure and legal discovery until they are disposed of. Any records that may be discoverable in an active or pending court case must be retained and made available for discovery until the case is settled, regardless of their approved retention periods.

In some cases, the primary copy of a records series may be held by another agency/office. In those cases, use the retention period for secondary copies.

General records retention schedule listings for some records series include special designations and disposition instructions, including:

Official Public Records (OPR) are those records identified and required by statute that document legal actions or transactions and/or fiscally or financially obligates the law office. All other records are Office Files and Memoranda (OFM) as defined in RCW 40.14.010.

Potential Archival Value – This designation identifies records that have potential historical research value. These records must be appraised for transfer to the Regional Archives system before being destroyed. Contact your Regional Archivist to make arrangements for appraisal and transfer of records with potential archival value.

Essential Record – This designation identifies records that are essential for the continuity and restoration of agency operations after a disaster, serve as primary documentation of an agency's legal authority and responsibilities, or protects the rights of clients, property owners, students or other individuals.

TAXATION AND ASSESSMENT RECORDS (Current AND Delinquent Taxation AND Assessment) - INCLUSIVE Approved by the Washington State Local Records Committee – January 1998



For the Attorney General: Brian Buccholz



For the State Auditor: Cliff Whipple



For the State Archivist: David Owens

Schedule Applicable to: ALL COUNTY TREASURERS

Schedule Title: TAXATION AND ASSESSMENT RECORDS (Current AND Delinquent Taxation AND Assessment)

DISPOSITION AUTHORITY CT-5

SERIES NO.	RECORDS SERIES TITLE AND DESCRIPTION OF SERIES	OPR or OFM	OFFICE OR DIVISION LOCATION AND MINIMUM RETENTION PERIOD		DISPOSITION AUTHORITY NUMBER (DAN)	SPECIAL AND/OR DISPOSITION INSTRUCTIONS
			PRIMARY RECORD COPY	SECONDARY RECORD COPY		
1	REAL PROPERTY TAX AND ASSESSMENT ROLLS Lists or other data of real property assessed for taxes and/or special assessments with record of payments showing taxpayer name and address, location and legal description of property, number of acres, value, assessed valuation, total amount(s) due, amount(s) paid and dates.	OPR	County Treasurer - 6 years. Potential archival value - See remarks	County Assessor - 3 years	CT01-05-01	Contact your Regional Archivist before disposing of this record.
2	PERSONAL PROPERTY TAX AND ASSESSMENT ROLLS Lists or other data of personal property and any applicable assessments for taxes and/or special assessments with record of payments showing taxpayer name and address, assessed valuation, total amount(s) due, amount(s) paid and dates, any other application data associated with the tax rolls.	OPR	County Treasurer - 6 years. Potential archival value - See remarks	County Assessor - 3 years	CT01-05-02	Contact your Regional Archivist before disposing of this record.
3	DISTRICT ASSESSMENT ROLLS Lists or other data of assessments certified by districts to the County Treasurer for billing and collection with any applicable records showing parcel numbers, taxpayer and address, total amount(s) due, amount(s) paid and date(s). (These are Irrigation, Diking, Drainage, Water, Mosquito, Weed Districts, etc.)	OPR	County Treasurer - 6 years. Potential archival value - See remarks	Assessment Districts - 3 years	CT01-05-03	Contact your Regional Archivist before disposing of this record.
4	INDEXES TO TAX ROLLS Any data showing roll numbers, name of taxing districts or tax area codes, township, section and range, etc. (These are now typically shown on tax rolls as noted in data of Nos. 1-3 above).	OFM	County Treasurer - 6 years. Potential archival value - See remarks	None	CT01-05-04	Contact your Regional Archivist before disposing of this record.
5	TAX RECEIPTS Records of moneys received for the payment of property taxes and assessments, including date(s) of payment, amount(s) tendered, receipt numbers, amounts of taxes, assessments, interest, penalty, administrative costs paid. May also include copies of microfilm records of checks received.	OPR	County Treasurer - 6 years	None	CT01-05-05	

Schedule Applicable to: ALL COUNTY TREASURERS

Schedule Title: TAXATION AND ASSESSMENT RECORDS (Current AND Delinquent Taxation AND Assessment)

DISPOSITION AUTHORITY CT-5

SERIES NO.	RECORDS SERIES TITLE AND DESCRIPTION OF SERIES	OPR or OFM	OFFICE OR DIVISION LOCATION AND MINIMUM RETENTION PERIOD		DISPOSITION AUTHORITY NUMBER (DAN)	SPECIAL AND/OR DISPOSITION INSTRUCTIONS
			PRIMARY RECORD COPY	SECONDARY RECORD COPY		
6	TAX STATEMENTS Record(s) of tax statements produced by the County Treasurer to bill for real and personal property taxes and special assessments showing taxpayer name and address, location and/or description of the property, assessed value, taxes and assessments due with any applicable interest, penalty and administrative costs, etc.	OFM	County Treasurer - 1 year	None	CT01-05-06	
7	REAL ESTATE EXCISE TAX AFFIDAVITS The original copy designated for the County Treasurer of the affidavit showing property ownership transfer, with applicable excise taxes that were due and paid at the time of sale.	OPR	County Treasurer - 6 years*. Potential archival value - See remarks	Department of Revenue County Assessor	CT01-05-07	*Depends upon Treasurer's policy regarding retention. Contact your Regional Archivist before disposing of this record. Microfilm for long term retention.
8	TAX AND ASSESSED VALUE RECORD ADJUSTMENT RECORDS Records of any tax record adjustments made as a result of Manifest Error Boards, Board of Equalization determinations, property segregations, omitted taxes, etc.	OPR	County Treasurer - 6 years	County Assessor	CT01-05-08	
9	PETITIONS FOR REFUND Records of Petitions for Refund submitted by taxpayers for refund of taxes paid in error or for which there was an authorized tax record adjustment; includes assessments that may be required to be refunded.	OPR	County Treasurer - 6 years	None	CT01-05-09	
10	YEAR-END TAX AND ASSESSMENT BALANCE AND DISTRIBUTION REPORTS Reports produced by the County Treasurer which show the amounts certified, collected, and totals of paid and unpaid taxes and assessments for real and personal property and all assessment districts.	OPR	County Treasurer - 6 years	Taxing and Assessment - 3 years	CT01-05-10	
11	TAX AND ASSESSMENT RECORDS Distribution records showing moneys collected and distributed, showing the funds that received taxes and assessments as applicable.	OFM	County Treasurer - Until completion of State Audit report	None	CT01-05-11	
12	TAX AND ASSESSMENT CORRESPONDENCE All letters and other records pertaining to current or delinquent accounts, court cases, bankruptcies, name/address changes, etc. for tax records.	OPR	County Treasurer - 6 years		CT01-05-12	

Schedule Applicable to: ALL COUNTY TREASURERS

Schedule Title: TAXATION AND ASSESSMENT RECORDS (Current AND Delinquent Taxation AND Assessment)

DISPOSITION AUTHORITY CT-5

SERIES NO.	RECORDS SERIES TITLE AND DESCRIPTION OF SERIES	OPR or OFM	OFFICE OR DIVISION LOCATION AND MINIMUM RETENTION PERIOD		DISPOSITION AUTHORITY NUMBER (DAN)	SPECIAL AND/OR DISPOSITION INSTRUCTIONS
			PRIMARY RECORD COPY	SECONDARY RECORD COPY		
13	FORECLOSURE - CERTIFICATE OF DELINQUENCY All records relating to real property foreclosure's filing of Certificate, including research supporting taxpayer records included as well as the Certificate of Delinquency as filed with the County Clerk's office.	OPR	County Treasurer - 6 years	None	CT01-05-13	County Clerk's copy is permanent.
14	FORECLOSURE - CERTIFICATES OF REDEMPTION All records showing taxpayer or owner payment of delinquent taxes or assessments, interest, penalty, and administrative costs. Includes information as shown on Treasurer's receipt of moneys for taxes, etc.	OPR	County Treasurer - 6 years	None	CT01-05-14	
15	FORECLOSURE - NOTICE AND SUMMONS Copies of the Notice and Summons showing taxpayer(s), owner(s), lienholders and all applicable information regarding the foreclosure and the pending sale of foreclosure properties for delinquent taxes and assessments. This is the record that is published, and a Certificate of Publication should be maintained with the N&S.	OPR	County Treasurer - 6 years	None	CT01-05-15	
16	FORECLOSURE - TREASURER'S DEEDS Copies of the Treasurer's Deeds showing the sale of properties as a result of foreclosure sale.	OPR	County Treasurer - 6 years	None	CT01-05-16	
17	FORECLOSURE - WORKING FILES All correspondence, research, records of mailing and personal service within the foreclosure case including copies of the title reports; records of the auction including tape recording and/or transcripts; and other applicable documents that are included in the working files.	OPR	County Treasurer - 6 years	None	CT01-05-17	
18	TAX TITLE RECORDS All records and working papers filed of the acquisition of properties becoming tax title during a foreclosure, as well as all records showing research and preparation and sale of these properties as authorized by the County's legislative authority; includes deeds if property is sold during auction or by negotiation as authorized by law.	OPR	County Treasurer - 6 years	None	CT01-05-18	

Schedule Applicable to: ALL COUNTY TREASURERS

Schedule Title: TAXATION AND ASSESSMENT RECORDS (Current AND Delinquent Taxation AND Assessment)

DISPOSITION AUTHORITY CT-5

SERIES NO.	RECORDS SERIES TITLE AND DESCRIPTION OF SERIES	OPR or OFM	OFFICE OR DIVISION LOCATION AND MINIMUM RETENTION PERIOD		DISPOSITION AUTHORITY NUMBER (DAN)	SPECIAL AND/OR DISPOSITION INSTRUCTIONS
			PRIMARY RECORD COPY	SECONDARY RECORD COPY		
19	PERSONAL PROPERTY - DISTRAINT All correspondence, reports, research records, and other documents showing the distraint process for delinquent personal property taxes; to include records of mailings, personal service, any court events, Bills of sale, and records of the auction.	OPR	County Treasurer - 6 years	None	CT01-05-19	
20	PAYMENTS UNDER PROTEST All records for which a taxpayer has filed a payment under protest for taxes and/or assessments.	OPR	County Treasurer - 6 years	None	CT01-05-20	
21	IMPROVEMENT DISTRICT RECORDS (To include local improvement districts - LIDs; road improvement districts - RIDs; utility improvement districts - UIDs). All records showing the creation of the improvement district, construction financing, preliminary assessment rolls, final assessment rolls, the long-term financing, records of notices to the property owners about the assessment period and billing cycles, records of payment(s) with date and amounts to include any interest or penalty; records of re-assessment in the event of binding site plans or court orders; agreements of security deposits for developer improvement districts; transcripts of the long-term financing.	OPR	County Treasurer - 6 years after the final debt payment is made.	None	CT01-05-21	

Schedule Applicable to: ALL COUNTY TREASURERS

A

ACCOUNTING	4
ACCOUNTING – GENERAL	5
ACCOUNTING –BANKING	5
ACCOUNTS PAYABLE AND RECEIVABLE SUPPORTING DOCUMENTS AND REPORTS	6
ADMINISTRATIVE MATERIALS WITH NO RETENTION VALUE.....	9
ADMINISTRATIVE PROCEDURES AND INSTRUCTIONS.....	12
ADMINISTRATIVE WORKING FILES	12
AGENCY PUBLICATIONS	10
ANNUAL REPORTS – OFFICE REFERENCE COPIES	12
APPLICATION FOR DUPLICATE INSTRUMENT, AFFIDAVIT, AND BOND	5
APPLICATION FOR EMPLOYMENT WHEN APPLICANT IS NOT HIRED – <i>OFFICE REFERENCE COPIES</i>	12
APPOINTMENT CALENDARS.....	12
ARBITRAGE CALCULATION RECORDS	19
ASSESSMENT ROLLS	19

B

BANK ACCOUNT RECONCILIATIONS	5
BANK DEPOSIT RECORDS	5
BANK DEPOSIT SLIPS	17
BANK STATEMENTS.....	5
BANKING SERVICES CONTRACT	17
BILLS OF SALE	6
BIOGRAPHICAL FILES ON AGENCY OFFICIALS AND STAFF – <i>OFFICE REFERENCE COPIES</i>	12
BONDS AND COUPONS	
Revenue	7
BUDGET AND BUDGET DEVELOPMENT FILES – <i>OFFICE REFERENCE COPIES</i>	12
BUDGETARY INFORMATION AND REVENUE FORECASTING RECORDS	25

C

CANCELED CHECKS	17
CANCELLED CHECKS/WARRANTS.....	5
CASH ACCOUNTS SUPPORTING DOCUMENTS AND REPORTS.....	6
CASH BALANCING RECORDS	27
CASH BOOK	5
CASH MANAGEMENT AND INVESTMENTS.....	16, 17
CASH RECEIPTS TRANSMITTALS	6
CASH RECEIPTS TRANSMITTALS-INTERNAL	6

COUNTY TREASURERS GENERAL SCHEDULE INDEX

CASH TRANSFER RECORDS	27	
CATALOGS, TRADE JOURNALS, VIDEOS, AND OTHER PRINTED OR PUBLISHED MATERIALS		10
CENSUS RECORDS FROM THE STATE OFFICE OF FINANCIAL MANAGEMENT.....	12	
CENTRAL STORES		
Supplies Drawn.....	See Record of Supplies Drawn from Central Stores	
CHECK REGISTERS	8	
CHECK STUBS OR DUPLICATE COPIES	5	
CHECKBOOK REGISTER	17	
CHRONOLOGICAL REFERENCE FILE	12	
CITIZENS' COMPLAINTS/REQUESTS	13	
CLAIMS FOR DAMAGES	13	
COLLATERAL SECURITY	See Statements of Bond or Other Collateral . . .	
COLLATERAL SECURITY POSTED BY BANK		
STATEMENTS OF BOND.....	5	
CONTRACTS, AGREEMENTS, AND WARRANTIES	13	
CORRESPONDENCE.....	13	
COUPONS		
Revenue Bonds and	7	

D

DAILY CASH RECORDS	27
DAILY CASH REPORT OR SUMMARY	6
DATA AND INPUT DOCUMENTATION.....	21
DATA PROCESSING FEASIBILITY STUDIES	22
DATABASE AND SPREADSHEET DATA	21
DEBT SERVICE RECORDS	19
DEBT SERVICES RECORDS.....	18
DEPOSIT REGISTER - UTILITIES ACCOUNTING.....	5
DEPOSITORY FOR AGENCY FUNDS	
Designation of Bank or other	5
DESIGNATION OF BANK OR OTHER DEPOSITORY FOR AGENCY FUNDS	5
DISTRIBUTION OF EXPENDITURES.....	6
DISTRICT ASSESSMENT ROLLS	31

E

ELECTRONIC INFORMATION.....	20
ELECTRONIC INFORMATION - SYSTEM DOCUMENTATION	22
ELECTRONIC INFORMATION SYSTEM AND SOFTWARE BACKUP DATA	22
ELECTRONIC INFORMATION SYSTEM DESIGN DOCUMENTATION	22
ELECTRONIC INFORMATION SYSTEM MAINTENANCE DOCUMENTATION	22

COUNTY TREASURERS GENERAL SCHEDULE INDEX

ELECTRONIC INFORMATION SYSTEM OPERATIONAL DATA.....	22
ELECTRONIC INFORMATION SYSTEM POST IMPLEMENTATION REVIEWS	22
ELECTRONIC INFORMATION SYSTEM PROGRAMMING AND IMPLEMENTATION DATA	23
ELECTRONIC MAIL.....	21
EVENT TICKETS AND PASSES	
Used or Cancelled.....	10
EXPENDITURE TRANSACTION REPORTS	6
EXPENSE CHECKS LOG/SHEET	8

F

FINANCIAL REPORTS	
Treasurer/Finance Officer	7
FINANCIAL REPORTS – OFFICE REFERENCE COPIES.....	13
FINDING AIDS AND INDEXES (USER WORKING COPY)	21
FISCAL, PURCHASE AND RECEIVING DOCUMENTS	13
FIXED ASSETS INVENTORY DOCUMENTATION.....	6
FORECLOSURE - CERTIFICATE OF DELINQUENCY	33
FORECLOSURE - CERTIFICATES OF REDEMPTION.....	33
FORECLOSURE - NOTICE AND SUMMONS	33
FORECLOSURE - TREASURER'S DEEDS	33
FORECLOSURE - WORKING FILES	33
FUND ACCOUNTS SUPPORTING DOCUMENTS AND REPORTS.....	6

G

GENERAL AND SUBSIDIARY JOURNALS.....	6
GENERAL LEDGER	7
GENERAL RECORDS	24, 25
GOVERNING COUNCIL, COMMISSION, AND BOARD MEETING AGENDAS/PACKETS – <i>OFFICE REFERENCE COPIES</i>	13
GOVERNING COUNCIL, COMMISSION, COMMITTEE, AND BOARD MINUTES – <i>OFFICE REFERENCE COPIES</i>	13

H

HISTORICAL FILES OF THE AGENCY – <i>OFFICE REFERENCE COPIES</i>	13
---	----

I

IMPROVEMENT DISTRICT RECORDS	34
INDEXES TO TAX ROLLS	31
INFORMATIONAL COPIES.....	10
INPUT DOCUMENTS	21
INTERNAL REVENUE SERVICE (IRS) FORM 1099	7

COUNTY TREASURERS GENERAL SCHEDULE INDEX

INTERNAL REVENUE SERVICE (IRS) FORM W-9.....	7
INVENTORY OF FIXED ASSETS	7
INVESTMENT ACCOUNTS SUPPORTING DOCUMENTS AND REPORTS	7

L

LEGAL OPINIONS – OFFICE REFERENCE COPIES.....	13
LETTERS OF TRANSMITTAL	10
LITIGATION FILES – OFFICE REFERENCE COPIES.....	13

M

MAILING LISTS	14
MASTER FILE OF AGENCY PUBLICATIONS – <i>OFFICE REFERENCE COPIES</i>	14
MECHANICAL RECORDINGS.....	10
MISCELLANEOUS MEMORANDA	10

N

NEWSPAPER CLIPPINGS – <i>OFFICE REFERENCE COPIES</i>	14
--	----

O

OFFICIAL AGENCY POLICY AND PROCEDURE DIRECTIVES, REGULATIONS, AND RULES	14
ORDINANCE AND RESOLUTION DEVELOPMENT FILES	14
ORDINANCES AND RESOLUTIONS – <i>OFFICE REFERENCE COPIES</i>	14

P

PAYMENTS UNDER PROTEST	34
PAYROLL REPORTS – OFFICE REFERENCE COPIES	14
PERSONAL EFFECTS RECORDS.....	25
PERSONAL PROPERTY - DISTRAINT	34
PERSONAL PROPERTY TAX AND ASSESSMENT ROLLS.....	31
PERSONNEL FILES – OFFICE REFERENCE COPIES	14
PETITIONS FOR REFUND	32
PETTY CASH RECORD.....	7
PHOTOGRAPHS AND OTHER AUDIO VISUAL MATERIAL – <i>OFFICE REFERENCE COPIES</i>	14
PRELIMINARY DRAFTS	10
PRESS RELEASES – OFFICE REFERENCE COPIES	15
PUBLIC OPINION POLLS.....	15

R

REAL ESTATE EXCISE TAX AFFIDAVITS	32
---	----

COUNTY TREASURERS GENERAL SCHEDULE INDEX

REAL PROPERTY TAX AND ASSESSMENT ROLLS.....	31
RECEIPTS	7
RECEIPTS FOR CASH RECEIVED – <i>OFFICE REFERENCE COPIES</i>	15
RECORD OF SUPPLIES DRAWN FROM CENTRAL STORES	7
RECORDS OF RECEIPTS AND DISBURSEMENTS	26, 27
RECORDS OF UNCLAIMED TREASURER'S CHECKS	17
REGISTER FOR FUNDS REMITTED TO FISCAL OFFICER	7
REMITTANCE ADVICES	7
REPRODUCTION MATERIALS	10
REQUESTS FOR LEAVE/OVERTIME	15
RESEARCH/PROGRAM REPORTS, STUDIES, SURVEYS, MODELS, AND ANALYSES.....	15
REVENUE BOND AND COUPON REGISTER	6
REVENUE BONDS AND COUPONS	7
ROUTING SLIPS.....	10

S

SCHOOL REPORTS.....	25
SCRAPBOOKS AND ALBUMS	15
SHORTHAND NOTES, STENOGRAPH TAPES, WORD PROCESSING DISKS, AND MECHANICAL RECORDINGS.....	10
SIGNATURE RECORDS	5
SPEECHES BY OFFICIALS AND STAFF REPRESENTING THE AGENCY – <i>OFFICE REFERENCE COPIES</i>	15
STATE AUDITOR'S EXAMINATION REPORT	7
STATEMENTS OF BOND OR OTHER COLLATERAL SECURITY POSTED BY BANK.....	5
STENOGRAPH TAPES.....	10
SUBSIDIARY LEDGERS	5
SUPERVISOR'S EMPLOYEE PERFORMANCE BACKGROUND FILES.....	15

T

TAX AND ASSESSED VALUE RECORD ADJUSTMENT RECORDS.....	32
TAX AND ASSESSMENT CORRESPONDENCE.....	32
TAX AND ASSESSMENT RECORDS	32
TAX RECEIPTS	31
TAX STATEMENTS	32
TAX TITLE RECORDS.....	33
TAXATION AND ASSESSMENT RECORDS (Current AND Delinquent Taxation AND Assessment)	28, 31
TELEPHONE LOGS AND USAGE DETAIL REPORTS	15
TELEPHONE MESSAGES.....	10
TICKETS AND PASSES	10
Travel Vouchers/Authorizations.....	See VOUCHERS

COUNTY TREASURERS GENERAL SCHEDULE INDEX

TREASURER/FINANCE OFFICER FINANCIAL REPORTS	7
TREASURER'S BANK STATEMENTS	17
TREASURER'S FINANCIAL REPORTS	27
TREASURER'S INVESTMENT RECORDS	17
TREASURER'S RECEIPT RECORDS	27
TREASURER'S REVENUE - DISBURSEMENT LEDGERS	27
TRIAL BALANCES	8

U

USED / CANCELLED EVENT TICKETS AND PASSES	10
---	----

V

VOUCHER REGISTER	8
VOUCHERS	8

W

WARRANT ISSUE	27
WARRANT REDEMPTION.....	27
WARRANT REGISTERS	8, 27
WORD PROCESSING DISKS	10
WORD PROCESSING FILES	21
WORK PLANS	15

Y

YEAR 2000 COMPLIANCE PROJECTS DOCUMENTATION	23
YEAR-END TAX AND ASSESSMENT BALANCE AND DISTRIBUTION REPORTS.....	32